IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

TUESDAY, THE 29TH AUGUST 2006 / 7TH BHADRA 1928

ST.Rev..No. 10 of 2004

TA.183/2002 of S.T.A.T.ADDL.BENCH,ERNAKULAM
.....

REVISION PETITIONER/ASSESSEE/RESPONDENT

V.N.PAVITHRAN, PROPRIETOR, MEGA GRANITES
N.MAZHUVANNOOR, PERUMBAVAOOR, ERNAKULAM DISTRICT

BY ADV. SRI.E.P.GOVINDAN
SRI.A.J.ANTONY

RESPONDENTS/REVENUE/APPELLANT

STATE OF KERALA, REPRESENTED BY THE
SECRETARY, TAXES DEPARTMENT, GOVT. SECRETARIAT,
TRIVANDRUM.

BY GOVERNMENT PLEADER (SHRI GEORGEKUTTY MATHEW)

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 29/08/2006, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C. N. RAMACHANDRAN NAIR &
K. M. JOSEPH, JJ.

S.T. REV.CASE NO.10 OF 2004

Dated this the 29th day of August, 2006

JUDGMENT

C. N. Ramachandran Nair, J.

Question is whether the tribunal is justified in confirming disallowance of sales tax exemption to petitioner based on the decisions of this Court and of the Supreme Court holding that there is no manufacture in crushing of stones. Since the issue is covered by decisions of this Court and of the Supreme Court, we do not find any irregularity or illegality in the order of tribunal. However, counsel for petitioner pointed out that the Officer has disallowed exemption based on Annexure D Notification which was not in force during the relevant year. We find that the said Notification is an amendment to the main Notification applicable for Khadi & Village Industries effective from 1.4.2000. Even under the main Notification, exemption is available to products manufactured by Khadi & Village Industries. Since there is no manufacture in crushing of stones,

exemption was rightly declined by tribunal and exemption would not have been available to petitioner, even in the absence of Annexure D Notification. In such circumstances, we dismiss the S.T. Rev. Case.

C. N. RAMACHANDRAN NAIR, JUDGE

K. M. JOSEPH, JUDGE

kbk.